**USACE FINANCE CENTER**
**BIWEEKLY REPORT**
**PERIOD ENDING 4 July 2008**


**I. UFC ISSUES:**

A. The UFC Deputy Director of Accounting and CFO Team had a teleconference with Office of Management (OMB) and HQUSACE (CERM-B) regarding the change to apportionment of the Inland Waterways Trust Fund which is effective for FY 2009. Accounting entries for the new process were verified.

B. We responded to numerous follow-up questions and requests for data from PricewaterhouseCoopers (PwC) auditors.  Cycle memos for Investments and Fund Balance with Treasury were reviewed after initial modification/corrections had been incorporated.  SOP's related to financial statement compilation were reviewed and updated as necessary.  These will be posted to the UFC public website for auditor use.

C. We presented two issues to the Treasury Issues Resolution Committee regarding existing pro forma entries for expiring funds.  There are some inconsistencies between entries that need clarification or correction.

D. We reviewed and signed the internal control test plans to document compliance with OMB Circular A-123, Management's Responsibility for Internal Control. These are the documentation of "walk-throughs" performed by HQUSACE    (CERM-F).

E. We completed and submitted the Phase II Joint Reconciliation Program checklists and certification to HQUSACE.  This included data for Washington Headquarters Service and U.S. Special Operations Command.

F. We worked with HQUSACE (CERM-B) and Assistant Secretary of Army (Civil Works) personnel to answer OMB's questions about actual offsetting collection amounts vs. estimated amounts in the mid-session review of the budget.  This supplemental update of the budget contains revised estimates of the budget deficit, receipts, outlays, etc.

G. The UFC Travel Division provided travel order/settlement guidance to HQUSACE for distribution to the field in preparation for the USACE 2008 Summer Leaders Conference (SLC). CEFMS screen examples were provided for processing travel orders and travel settlements.  SLC travel orders should be created using Lodging Plus (LDP), as the method of reimbursement with a note in the remarks that actual expense is authorized for meals.  SLC travel settlement vouchers should include the registration fee (including meals and conference events) as a reimbursable expense.  Meals provided as part of the registration fee should be input in the Voucher Itinerary Exception Screen as a deductible meal on the date provided. The employee will be reimbursed the Proportional Meal Rate (PP) for that date.  The Proportional Meal Rate is the rate that is paid for the meals on full travel days when one or two meals are provided as part of the registration fee.  Spouses, not on invitational orders, travel at their own expense and are not authorized reimbursement.

H. The Travel Division is processing PCS vouchers received on 17 Jun 08.

I. We held a special SQL training class for 11 students from the USACE Logistics Activity (ULA) on 25-27 Jun 08.  We will conduct another class for 11 students from the ULA on        8-10 Jul 08.  The ULA will use the knowledge they gained in the training to extract data from the different sites and develop corporate level reports for their Director.

J. The UFC will sponsor a CEFMS Train-the-Trainer class on 15-17 Jul 08 in which one module, CEFMS credit card training, will be taught as an example.  We are developing several additional CEFMS training modules.  As the other modules become available, we will put them on our website and notify the sites so that trainers can pull them down and teach their own personnel.


**II. ACCOUNTING OPERATIONS:**

A. NUMBER AND LOCATION OF ONBOARD PERSONNEL

| LOCATION | ONBOARD |
|---|---|
| MILLINGTON: | 220 |
| HUNTSVILLE: | 23 |
| USACE HQ: | 1 |
| TOTAL: | 244 |

B.  DISBURSING WORKLOAD DATA

| PAYMENT | CURRENT MONTH 01-01   Jul | YEAR TO DATE 01-Oct-01 Jul 08 |
|---|---|---|
| CHECKS: | | |
| CHECKS ISSUED | 3 | 57825 |
| PERCENT OF TOTAL | 5% | 6% |
| DOLLAR AMOUNT | $6,734 | $744,244,186 |
| EFT: | | |
| TRANSFERS MADE | 54 | 503531 |
| PERCENT OF TOTAL | 95% | 94% |
| DOLLAR AMOUNT | $118,526 | $19,431,618,877 |

*percentages adjusted for utility checks which do not have to participate in EFT

**III. CEFMS:**

A. We created a new report table within CEFMS to store data related to missing accruals.  This was in answer to audit findings that cited the lack of management tools and analysis methods to detect missing accruals and the associated amounts under or over stated in the CFO Financial Statements.  We wrote an extract program to query cost data where the period of goods/services is a prior accounting period but where no accrual was entered.  The current program looks at three main areas: progress payments, credit card transactions and contract receiving reports.  Data was extracted for the first three quarters of FY2008.  This table exists at each activity and is then submitted to CEEMIS in a table-to-table transfer so that analysis at corporate level can be accomplished.  Data, extract queries and table structure were all reviewed and approved by PwC auditors and DoDIG auditors.

B. We provided labor reconciliations pertaining to June 2008 transactions for submission to PwC for audit purposes.

C. We completed testing and moved to production the rewritten travel disbursing program.  The old COBOL version of the program was completely rewritten in database functions and procedures.  This is the first of the four main disbursing programs to be converted.  In converting this program, we

determined that an electronic signature could not be created to update a record across a database link; therefore, all fields in the check register detail table were merged into the check register table within CEFMS. All programs and processes that used these tables were modified, tested and released along with the release of the travel disbursing program.

D. We completed the conversion of the printed SF1034 Miscellaneous Disbursement form. We changed the format to reflect the official SF1034 format as found on GSA's and Department of Defense forms website. We reviewed all related disbursement information for validity, updated the print program for new disbursement types that have been developed since this form was originally generated, and changed the process to allow the user to select records from a request screen by check number, check date range and various other criteria. Printing may also be repeated as often as required to satisfy audit, legal or other requests.

E. We added new functionality to the cost transfer origination and approval screens. Users can now transfer funds between foreign currency flux open allotment accounts and from flux open allotment accounts to appropriated funding accounts. Funds can only be transferred to an open allotment account if the funds are from an open allotment account.

F. We tested and approved numerous programs that were modified to select Check Register Data from a single table rather than from several Check Register Tables. Update programs were previously modified to insert into the Check Register Table only. The programs tested were:

   - The program used to generate Electronic Funds Transfer (EFT) payments within CEFMS. This program selects payment related data that is sent to the payee's bank. Files were generated for Prearranged Payment and Deposits (PPD) and Cash Concentration or Disbursement (CCD) under both Disbursing Station Symbols. The EFT files were checked for column accuracy and for completeness of data.

   - The Vendors and Travelers Notification of Payment (stub program). This program was completely reworked. The program was configured to display the same information as before. Testing was done on both paper stubs and email stubs. We tested all of the different formats to include Travel, SF1164, Civil, Military and EFT.

- Treasury Offset Program (TOP) Screen. The step in the process that generates an Intra-Governmental Payment and Collection (IPAC) File was modified to select appropriation data from check register. Test files for this project had to be manually built, since we do not have access to Treasury's test area for TOP. The header and detail records in the output file were checked for valid data and correct placement of columns.

- Treasury Offset Program (TOP) Screen. The step in the process that generates a notification letter to the vendor was modified to select invoice data from the check register rather than check register detail. Data for the letters was verified using the data from the check register.

G. In a small percentage of settlements, an advance amount cannot be fully recouped if the settlement lines are a mix of civil and military funding. An advance that was paid with civil money cannot be recouped against a military line and vice versa. To address this situation, we modified the Create TBO/Update Settlements (TDY vouchers) and Create/Update PCS Employee Settlements (PCS vouchers) so that settlements that cannot fully recoup the advance amount specified to be recouped, cannot be saved. We also modified the Travel Settlement Certification so that settlements that come from IATS that cannot fully recoup the advance amount specified cannot be certified. We added messages for each change to advise examiner son how to modify the recoup amount.

H. Since the new employee identification number format changed to a random number sequence, users find it more difficult to locate specific travel orders, settlements for certification, view screens, etc. We added an option to 27 travel screens to allow users to query by the traveler's last name. Users will now be able to locate documents by name in travel, local travel and PCS travel screens.

I. We created the new 'PAYROLL_AUTH' role to be used by Customer Service Representatives when merging/transmitting the payroll file to the Defense Civilian Pay System. This was done in preparation for eliminating the use of the %PLO application user identification number, which will no longer be used when activities are converted from ESIG to CAC/PKI.

J. We added a showstopper to the year-end process to assure that labor cost transfers have been approved or disapproved after being created.

**IV. PROBLEM REPORTS/IMBALANCES:**

A. Open problem report inventory:

|  | This Report | Last Report |
|---|---|---|
| Total Problems | 685 | 714 |
| Priority #1 Problems | 84 | 95 |

We received 163 new problem reports and completed 192 problem reports.

B. Database Imbalances on our 59 Production Activities:

| # of Imbalances | This Report | Last Report |
|---|---|---|
| None | 58 | 53 |
| One | 1 | 0 |
| Two | 0 | 1 |
| Three | 0 | 1 |
| Five | 0 | 3 |
| Eleven | 0 | 1 |